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REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS CONCERNING THE
EIGHTH INSTALMENT OF "E4" CLAIMS

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Introduction

1. At its twenty-fourth session, held on 23-24 June 1997, the Governing Council of the United Nations Compensation Commission (the "Commission") appointed Messrs. Robert R. Briner (Chairman), Alan J. Cleary and Lim Tian Huat as the Panel of Commissioners (the "Panel") charged with reviewing "E4" claims. The "E4" population consists of claims submitted by Kuwaiti private sector corporations and entities, other than oil sector and environmental claimants, eligible to file claims under the Commission's "Claim Forms for Corporations and Other Entities" ("Form E").

2. An eighth instalment of 139 "E4" claims was submitted to the Panel on 31 January 2000, in accordance with article 32 of the Provisional Rules for Claims Procedure (S/AC.26/1992/10) (the "Rules").

3. Pursuant to article 38 of the Rules, this report contains the Panel's recommendations to the Governing Council concerning the eighth instalment claims.

I. OVERVIEW OF THE EIGHTH INSTALMENT CLAIMS

4. The eighth instalment claims were selected from the population of approximately 2,750 "E4" claims on the basis of criteria that include, inter alia, the size, volume and complexity of the claims, the legal, factual, and valuation issues raised by the claims, and the date of filing of the claims with the Commission.

5. The eighth instalment claimants filed losses aggregating Kuwaiti dinars ("KWD") 53,740,646 (approximately USD 185,953,792). The claimants also filed claims for interest totalling KWD 1,614,684 (approximately USD 5,587,142) and claim preparation costs aggregating KWD 281,615 (approximately USD 974,446).

6. The nature of the legal and factual issues raised in each claim and the amount of documentation provided in support of each claim has allowed the Panel to complete its verification of the claims within 180 days of the date on which the eighth instalment claims were submitted to the Panel.

7. All of the claimants in the eighth instalment operated in Kuwait prior to Iraq's invasion and occupation of Kuwait. Most claimants conducted trading operations dealing in a variety of goods. Some claimants were engaged in manufacturing and service industries. A small number of claimants are non-profit organizations or trade associations.

8. The two most common loss types asserted by claimants in this instalment are loss of tangible property (mainly stock, furniture, fixtures, equipment and vehicles) and loss of earnings or profits. Claimants have also sought

compensation for uncollectible receivables, restart costs, interest and claim preparation costs as "other losses".

II. THE PROCEEDINGS

9. Before the eighth instalment claims were submitted to the Panel, the secretariat undertook a preliminary assessment of the claims in accordance with the Rules. This review is described in paragraph 11 of the "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E4' claims" (S/AC.26/1999/4) (the "First 'E4' Report"). The results of the review were entered into a centralized database maintained by the secretariat (the "Claims Database").

10. Originally 10 claims presented formal deficiencies and the secretariat issued notifications to these claimants pursuant to article 15 of the Rules. The claimants corrected all formal deficiencies.

11. A substantive review of the claims was undertaken to identify significant legal, factual and valuation issues. The results of the review, including the significant issues identified, were recorded in the Claims Database.

12. The Executive Secretary of the Commission submitted reports 28 and 29 dated 23 July 1999 and 28 October 1999, respectively, to the Governing Council in accordance with article 16 of the Rules. These reports covered, inter alia, the eighth instalment of "E4" claims and presented the significant legal and factual issues identified in these claims. A number of Governments, including the Government of Iraq, submitted additional information and views in response to the Executive Secretary's article 16 reports.

13. At the conclusion of the (i) preliminary assessment; (ii) substantive review; and (iii) article 16 reporting, the following documents were made available to the Panel:

- (a) The claim documents submitted by the claimants;
- (b) The preliminary assessment reports prepared under article 14 of the Rules;
- (c) Information and views of Governments, including the Government of Iraq, received in response to the article 16 reports; and
- (d) Other information deemed, under article 32 of the Rules, to be useful to the Panel for its work.

14. For the reasons stated in paragraph 17 of the First "E4" Report, the Panel retained the services of an accounting firm and a loss adjusting firm as expert consultants. The Panel directed the expert consultants to review each claim in the eighth instalment in accordance with the verification and valuation methodology developed by the Panel. The Panel directed the expert consultants to submit to the Panel a detailed report for each claim summarizing the expert consultants' findings.
15. By its procedural order dated 31 January 2000, the Panel gave notice of its intention to complete its review of the eighth instalment claims and submit its report and recommendations to the Governing Council within 180 days of 31 January 2000. This procedural order was transmitted to the Government of Iraq and the Government of Kuwait.
16. Pursuant to article 34 of the Rules, additional information and evidence was requested from the claimants in order to assist the Panel in its review of the claims. Claimants who were unable to submit the evidence requested were asked to provide reasons for their inability to comply with such requests. All requests for additional information and evidence were directed through the Government of Kuwait's Public Authority for Assessment of Compensation for Damages Resulting from Iraqi Aggression ("PAAC"). These requests were made in relation to the entire "E4" claims population and not just the eighth instalment claims.
17. The requests for additional information and evidence are described in prior "E4" reports, e.g., paragraphs 21-26 of the "Report and recommendations made by the Panel of Commissioners concerning the second instalment of 'E4' claims" (S/AC.26/1999/17) (the "Second 'E4' Report") and paragraph 18 of the "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of 'E4' claims" (S/AC.26/2000/8) (the "Sixth 'E4' Report"). These requests are not restated in this report.
18. Pursuant to article 34 of the Rules, the secretariat also sought specific clarifications from two claimants in the eighth instalment, i.e., Al-Rabiah Construction Company W.L.L. and Ward Al-Rabeia Foodstuff and Consumables Goods Co. W.L.L. The Panel has considered the responses submitted by these claimants.
19. An additional level of verification was performed to determine if related claimants filed duplicate claims. This review is described in paragraph 18 of the "Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of 'E4' claims" (S/AC.26/1999/18) (the "Fourth 'E4' Report").
20. During the Panel's review of claims in this instalment, the secretariat informed the Panel of the potential overlap between some claims in this instalment and certain individual claims for business losses filed before the

Commission. This issue has been identified and reported to the Governing Council, in connection with the initial review of business loss claims filed by category "D" claimants, in report no. 30, dated 17 February 2000, submitted by the Executive Secretary of the Commission in accordance with article 16 of the Rules.

21. At the Panel's request, the Secretariat conducted a review of the Claims Database and identified 20 claims in this instalment of "E4" claims, which present a potential for overlap with other individual claims for business losses filed before the Commission. These 20 "E4" claims have been listed in annex III to this report.

22. The Panel considers that additional time is required to determine the nature and extent of the overlap between these "E4" claims and the potentially overlapping individual claims for business losses. At this stage, to allow time for the additional claim development and review required, the Panel has recommended that the claims listed in annex III be deferred to a later instalment of category "E4" claims. Therefore, the Panel has made no findings concerning the claims listed in annex III to this report. In this report, subsequent references to the eighth instalment claims are to the remaining 119 claims listed in annex I.

23. Based on its review of the documents submitted and the additional information obtained, the Panel concluded that the issues presented by the eighth instalment claims had been adequately developed and that oral proceedings were not required to explore such issues further.

III. LEGAL FRAMEWORK AND VERIFICATION AND VALUATION METHODOLOGY

24. The legal framework and the verification and valuation methodology applied to the evaluation of the claims in this instalment is the same as that used in earlier "E4" instalments. This framework and methodology are discussed in paragraphs 25-62 of the First "E4" Report. Subsequent "E4" reports discuss additional legal and verification and valuation issues that were encountered in later instalments of "E4" claims. These various elements of the Panel's review are not restated in this report. Instead this report refers to sections in the previous "E4" reports where such issues have been addressed.

25. Where the Panel encountered new issues not addressed in prior "E4" reports, the Panel developed methodologies for verifying and valuing the losses. These new issues are discussed in the text of this report. The Panel's specific recommendations on the losses asserted in this instalment and the reasons therefor are set out in the annexes to this report.

26. Before discussing the Panel's specific recommendations for compensating the eighth instalment claims, it is important to restate that the Panel's

approach to the verification and valuation of these claims balances the claimant's inability always to provide best evidence against the "risk of overstatement" introduced by shortcomings in evidence. In this context, the term "risk of overstatement", defined in paragraph 34 of the First "E4" Report, is used to refer to cases in which claims contain evidentiary shortcomings that prevent their precise quantification and therefore present a risk that they might be overstated.

IV. THE CLAIMS

27. The Panel reviewed the claims according to the nature and type of loss identified. Therefore, the Panel's recommendations are set out by loss type. Reclassified losses have been dealt with in the section pertaining to the loss types into which the Panel reclassified the losses.

A. Real property

28. Twenty claimants in this instalment filed claims aggregating KWD 1,985,481 (approximately USD 6,870,176) for loss of real property. These claims sought compensation for damage to a number of owned and rented premises in Kuwait.

29. The claims for loss of real property in this instalment did not raise any new legal or verification and valuation issues. The compensability standards and the verification and valuation methodology adopted by the Panel for loss of real property claims are stated in paragraphs 89-101 of the First "E4" Report.

30. The nature of damage to the properties and the location of the affected properties in Kuwait established that the losses were a direct result of Iraq's invasion and occupation of Kuwait. Claims were either based on the actual costs incurred in repairing the properties or on estimates of such costs.

31. Most claimants submitted sufficient evidence to establish their interest in the affected properties and the loss claimed. However, as was the case in earlier "E4" instalments, claimants generally did not exclude regular maintenance or depreciation costs from their claims. The Panel adjusted the claims to account for these costs, which would have been incurred in the normal course of business and were not a direct result of Iraq's invasion and occupation of Kuwait. Similar adjustments were made by the Panel in cases of unforced "betterment", as explained in paragraph 97 of the First "E4" Report.

32. In claims based on estimated repair costs, the Panel sought a reasonable explanation for the claimant's failure to repair or replace the affected property. Where such explanation was absent the Panel adjusted the claim to offset the "risk of overstatement" created by this shortcoming.

33. The Panel's recommendations on real property losses are summarized in annex II.

B. Tangible property, stock, cash and vehicles

34. Tangible property losses are claimed by a majority of the eighth instalment claimants. The claimed losses, relating to stock, furniture and fixtures, equipment, vehicles and cash, aggregate KWD 29,604,208 (approximately USD 102,436,706).

35. With regard to the compensability and the verification and valuation of these tangible property claims, the Panel applied the approach set out in paragraphs 108-135 of the First "E4" Report.

36. The claimants in this instalment generally submitted the same type of evidence encountered by the Panel in earlier "E4" instalments in relation to claims for loss of tangible property. (See the Second 'E4' Report, paras. 55-56.)

37. Abdulla Sayid Rajab Al-Rifai & Sons General Trading & Cont. Co. submitted a claim for loss of fixed assets. The claimant submitted copies of purchase invoices for some of the assets stated to have been lost and an employee's witness statement stating that the assets had been looted. The claim was based on the net book value of the assets on 1 August 1990.

38. A review of the claimant's audited financial statements showed that the amount claimed was consistent with the net book value of fixed assets preceding Iraq's invasion of Kuwait. However, the post-liberation accounts also showed fixed assets at levels that were similar to the pre-invasion levels of fixed assets. The purchase invoices submitted did not support an assumption that the net book value of assets in the post-liberation accounts related to asset purchases made after the liberation of Kuwait. The extraordinary loss recorded by the claimant's auditors in the post-liberation accounts also did not disclose or substantiate any loss of fixed assets. The fact of loss was therefore based solely on a witness statement with no corroboration in the audited financial statements. In view of the insufficient evidence relating to the fact of loss the Panel has recommended no compensation for this item.

39. Al Masar Co. for Trading Building Materials filed a claim for tangible property losses relating to the loss of tools and instruments that had been mortgaged under a bank loan agreement. A copy of this loan agreement was provided and the individual assets claimed were itemised on the loan agreement. However, these items were not shown as fixed assets or stock in the claimant's financial records. The claimant provided no information concerning the basis on which the assets had been valued and there was

insufficient evidence for the Panel to perform an independent valuation of the assets. The claimant also did not provide sufficient evidence to substantiate the extent of the loss claimed or the treatment of the claimant's obligations and the mortgage under the bank loan following the liberation of Kuwait. In view of the insufficient evidence submitted the Panel has recommended no compensation for this item.

40. For most claimants the existence, ownership and value of stocks lost were supported by copies of their audited accounts, original inventory purchase invoices and "roll-forward" calculations, as defined in paragraph 119 of the First "E4" Report. A few claimants sought to rely mainly on employee or related party witness statements to establish the fact of loss of stock. Where the fact of loss of stock was not supported by sufficient evidence, such as extraordinary losses in the claimant's audited post-liberation financial statements, the Panel has recommended no compensation for such losses.

41. Fakher Al-Kuwait Readymade submitted a claim for loss of stock. In its roll-forward calculation to determine the stock held on 1 August 1990, the claimant used the value of sales shown in its audited financial statements for the first seven months of 1990. The claimant also provided sales invoices for the same period. The sales invoices showed sales that were much higher than the value used in the roll-forward calculation. The Panel revised the roll-forward calculation using the value of sales supported by the sales invoices and the claimant's historical gross profit margin. The revised calculation indicated that the claimant would not have held any stock on 1 August 1990. The claimant also stated that a stock count was carried out on 31 July 1990. However the claimant did not provide any explanation for carrying out a stock count on that date, when the claimant's normal financial year ended in December. In view of the insufficient evidence submitted the Panel has recommended no compensation for the stock loss claimed.

42. Al-Rownaq Electrical Equipment and Contracting Co., an electrical equipment retailer, filed a claim for loss of stock. The claimant, incorporated in April 1989, submitted purchase invoices dated between January and July 1990 in support of its claim. The claimant also submitted witness statements from related parties to the effect that the claimant had not made any sales since the date of its incorporation.

43. The Panel noted that the claimant had been incorporated for over a year and had accumulated excessive amounts of stock in the seven months preceding the invasion. Given the volume of stock purchases, the Panel found that the claimant did not sufficiently explain or support its assertion that it did not sell any of the stock that had been accumulated over this seven-month period. The claimant did not provide any financial statements. The claimant also did not provide any other independent documents corroborating the fact

or extent of stock losses claimed. In the circumstances and because of the insufficient evidence submitted the Panel has recommended no compensation for this claim.

44. As was the case in prior instalments of "E4" claims, claims for loss of goods in transit related to goods that were in Kuwait on the day of Iraq's invasion and that were subsequently lost. Successful claimants were able to submit sufficient proof of payment for the goods and establish the ownership, existence and loss of the goods from certificates issued by the Kuwaiti port authorities or shipping agents.

45. A majority of the claimants seeking compensation for cash losses sought to rely on witness statements from related parties without providing further evidence to substantiate their claims. Where claims for cash losses were not supported by sufficient contemporaneous evidence, establishing the possession and amount of cash held on 2 August 1990, the Panel has recommended no compensation.

46. Most claimants with loss of vehicle claims were able to establish their losses by submitting copies of deregistration certificates and additional documents such as post-liberation audited accounts and witness statements that substantiated the fact and circumstances of their losses.

47. Al Nageeb & Khattar Co. asserted a claim for loss of commercial and motor vehicles. The claimant submitted photographs showing certain damaged vehicles. However, the claimant did not provide any deregistration certificates for these vehicles, despite requests for these documents (see para. 17 above). The claimant's audited financial statements for the period following the liberation of Kuwait also did not reflect the loss of any vehicles. In view of the insufficient evidence submitted, the Panel has recommended no compensation for this loss of vehicles claim.

48. The Panel's recommendations on tangible property, stock, cash and vehicle losses are summarized in annex II.

C. Payment or relief to others

49. One claimant in this instalment submitted a KWD 15,183 (approximately USD 52,536) claim for payment or relief to others.

50. This claim submitted by Hamad Al-Mutawa Trading Establishment Hamad Khalid Al-Mutawa & Partners (W.L.L.) was for termination indemnity payments made to various employees. When reviewing this claim for payment or relief to others, the Panel applied the approach and verification and valuation methodology described in earlier "E4" reports. (See, for example, the Second "E4" Report, paras. 70-74.)

51. In relation to the claim for termination indemnities, the Panel noted that the claimant only provided a schedule listing the names of individual employees stated to have been paid the indemnities. The claimant did not provide any documents to establish that the payments were actually made or that the individuals identified were the claimant's employees just before Iraq's invasion of Kuwait. In view of the insufficient evidence submitted the Panel has recommended no compensation for this claim.

52. The Panel's recommendation on the payment or relief to others claim is summarized in annex II.

D. Loss of profits

53. Seventy-seven per cent of the claimants in this instalment submitted claims for loss of profits aggregating KWD 13,100,020 (approximately USD 45,328,789).

54. Four significant legal and factual issues raised in the first instalment claims were all raised in the claims in this instalment. These relate to the impact and assessment of (i) benefits received under the Government of Kuwait's post-liberation debt settlement programme, (ii) windfall or exceptional profits earned by claimants in the period immediately following the liberation of Kuwait, (iii) the indemnity period for loss of profits claims, and (iv) claims for loss of profits selectively based on profitable lines of business. The conclusions reached by the Panel in relation to these issues are set forth in paragraphs 161-193 of the First "E4" Report. The Panel has applied these conclusions in its considerations and recommendations for the loss of profits claims in this instalment.

55. Despite several requests, some claimants in the eighth instalment did not provide annual accounts for the three financial years preceding and following the period of Iraq's invasion and occupation of Kuwait. The Panel noted that in some cases the failure to submit some accounts was sufficiently explained; for example, where the claimant had commenced trading in the period between 1987 and 1990 or where the claimant had ceased trading following Iraq's invasion and occupation of Kuwait.

56. Loss of profits claims by businesses that failed to provide a full set of annual audited accounts for the relevant periods were regarded as presenting a "risk of overstatement", unless the failure to submit the accounts was sufficiently explained.

57. The verification and valuation methodology adopted by the Panel for loss of profits claims is stated in paragraphs 194-202 of the First "E4" Report.

58. Al Behar for Loading Voiding Ships and Delivery Cargo Co. was incorporated shortly before Iraq's invasion of Kuwait. This claimant filed a

claim for loss of profits that the claimant stated it would have made supplying labourers under two contracts. In view of the claimant's date of incorporation evidence of historical financial performance was not available. The claimant did not submit any other evidence to establish that the two contracts would have been executed profitably. Due to the insufficient evidence submitted, in relation to the claimant's ability to execute the contracts profitably, the Panel has recommended no compensation for this claim.

59. The Panel's recommendations on loss of profits claims are summarized in annex II.

E. Receivables

60. Ten claimants in this instalment asserted claims for uncollectible receivables or "bad debts" aggregating KWD 2,266,792 (approximately USD 7,843,571). All of these claims were for amounts owed by businesses or individuals located in Kuwait prior to Iraq's invasion.

61. As was the case in previous instalments of "E4" claims, most claimants sought compensation for debts that remained uncollected because debtors had not returned to Kuwait after liberation. The Panel reiterates its determination on this matter as set out in paragraphs 209-210 of the First "E4" Report. Claims for debts that have become uncollectible as a result of Iraq's invasion and occupation of Kuwait must demonstrate, by documentary or other appropriate evidence, the nature and amount of debt in question and the circumstances that caused the debt to become uncollectible.

62. The eighth instalment claims for uncollectible receivables were verified and valued in the manner described in paragraphs 211-215 of the First "E4" Report.

63. As discussed above, the Panel has recommended no compensation for claims that relied on the mere assertion that uncollected debts were ipso facto uncollectible because the debtors did not return to Kuwait. Nearly all the claimants failed to provide evidence to demonstrate that their debtors' inability to pay was a direct result of Iraq's invasion and occupation of Kuwait. This shortcoming was brought to the attention of the claimants, in the context of the additional information requested from claimants (see para. 17 above). While a number of responses were received from claimants none satisfied the above criteria.

64. The Panel's recommendations on claims for receivables are summarized in annex II.

F. Restart costs

65. Eleven claimants in this instalment asserted claims aggregating KWD 188,207 (approximately USD 651,235) for restart costs. The amounts claimed as restart costs have been reviewed using the methodology described in paragraphs 221-223 of the First "E4" Report and paragraphs 93-96 of the Second "E4" Report.

66. Kuwait National Construction Building Materials Manufacturing & Trading Co. (K.S.C.) instructed a fund management company in Germany to form a trust and transfer its assets located in Germany into this trust. The claimant stated that this measure was undertaken to protect the assets from being acquired by the Iraqi authorities and sought compensation for costs incurred in relation to this trusteeship arrangement. The claimant did not submit any evidence to establish that the assets located in Germany were under any real threat of being acquired by the Iraqi authorities. The Panel concluded that the decision to create the trusteeship arrangement in Germany was an independent business decision that was not a direct result of Iraq's invasion and occupation of Kuwait. For this reason, the Panel has recommended no compensation for this claim.

67. The Panel's recommendations on restart costs are summarized in annex II.

G. Other losses

68. Seven claimants in this instalment asserted claims aggregating KWD 695,764 (approximately USD 2,407,487) for other losses.

69. Mohammed Sha'alan & Wafic Berry Co. W.L.L. Textile & Readywear submitted a claim for loss of premiums paid on leases for two premises that were destroyed. The claimant indicated that these amounts were paid to obtain leases for the properties and that these sums were in addition to normal rent payments. The claimant submitted no documents, other than a witness statement, to substantiate the actual payment of the premiums. The claimant also provided no documents to demonstrate the extent of damage to the premises or explain why the premises had not been subsequently repaired. In view of the insufficient evidence relating to the claim the Panel has recommended no compensation in this case.

70. Kuwait and Middle East Financial Investment Company filed a claim for costs associated with setting up and running foreign offices during Iraq's invasion and occupation of Kuwait and for a short period thereafter. The Panel found such expenses to be incremental costs incurred as a direct result of Iraq's invasion and occupation of Kuwait. The Panel has recommended compensation for these expenses to the extent the claimant submitted sufficient evidence to establish that the expenses were incurred for the foreign offices. However, the Panel adjusted its recommended award to offset

the "risk of overstatement" associated with evidentiary shortcomings in relation to the claimant's efforts to mitigate its loss.

71. Tola Gold Company Fatema Hussein Al Eassa & Partners filed a claim in relation to bank interest and commissions paid on certain letters of guarantee. Prior to 2 August 1990 the claimant was delivered a consignment of gold against two letters of guarantee issued by local banks. The letters were valid until 3 March 1991 and the claimant stated that no payment was made on delivery, as it was the claimant's normal procedure to effect payment on the due date. The claimant stated that due to Iraq's invasion of Kuwait, the beneficiary cashed in the letters of guarantee soon after 2 August 1990. The claimant's accounts were subsequently debited for the guarantee amount and interest and commissions were charged for the period from 1 August 1990 to 21 December 1991. The claimant did not provide the guarantee agreements or any other documents to substantiate its statement that payment would not normally have been made at the time of delivery. Further, since the gold had been delivered, the Panel found that it would be reasonable for the beneficiary to have demanded payment any time after delivery in the normal course of business. For these reasons, the Panel found that the claimant had not sufficiently established that the amount claimed represented losses incurred as a direct result of Iraq's invasion and occupation of Kuwait. The Panel has therefore recommended no compensation for this claim.

72. The claim of Gulf Colour Film Lab Company contained an arithmetical error due to which the claim value set out on Form E was overstated by a sum of KWD 9,999. For reporting purposes this amount was reclassified to other losses and no award has been recommended in relation thereto.

73. Claims for "other losses" that have been dealt with in prior "E4" instalments were reviewed in the manner stated in earlier "E4" reports. (See, for example, the Second "E4" Report, para. 108 dealing with the treatment of prepaid expenses.)

74. The Panel's recommendations on other losses are summarized in annex II.

V. OTHER ISSUES

A. Applicable dates for currency exchange rate and interest

75. In relation to the applicable dates for currency exchange rate and interest, the Panel has adopted the approach discussed in paragraphs 226-233 of the First "E4" Report.

B. Claim preparation costs

76. The Panel has been informed by the Executive Secretary of the Commission that the Governing Council intends to resolve the issue of claim preparation costs in the future. Accordingly, the Panel has made no recommendation with respect to compensation for claim preparation costs.

VI. RECOMMENDED AWARDS

77. Based on the foregoing, the awards recommended by the Panel for claimants in the eighth instalment of "E4" claims are set out in annex I to this report. The underlying principles behind the Panel's recommendations on claims in this instalment are summarized in annex II to this report. All sums have been rounded to the nearest KWD and therefore the amounts may vary from the amount stated on Form E by one KWD.

Geneva, 30 June 2000

(Signed) Robert R. Briner
Chairman

(Signed) Alan J. Cleary
Commissioner

(Signed) Lim Tian Huat
Commissioner

Annex I

Recommended awards for eighth instalment of "E4" claims
Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim no.*	UNCC claim no.	Claimant's Name	Amount claimed (KWD)	Net amount claimed (KWD)**	Amount recommended (KWD)	Amount recommended (USD)
E-00652	4003776	Ala Elddin Company for Construction Materials	34,010	33,510	22,798	78,877
E-00653	4003777	New Exhibition Company	382,002	336,931	230,465	797,457
E-00654	4003778	Al Tasahul Auto Drive Training Company	18,145	17,845	14,495	50,156
E-00656	4003779	Al-Rabiah Construction Company W.L.L.	1,025,800	1,020,050	510,892	1,767,792
E-00657	4003780	Sayed Hussain Sons & Co. Limited Partnership	1,116,417	946,931	529,284	1,829,362
E-00659	4003782	Ward Al-Rabeia Foodstuff and Consumables Goods Co. W.L.L.	2,665,504	2,382,574	1,060,511	3,669,368
E-00662	4003785	Kifan Shoes Company	80,502	79,002	39,583	136,764
E-00666	4003789	Al-Dibaj Al-Mutahida General Trading and Contacting	194,136	193,036	100,157	346,564
E-00667	4003790	Attiya & Al Showly Construction Materials Co. for Trading, Imp. & Exp.	480,957	479,607	165,082	571,218
E-00668	4003791	Al Wassan Decoration Company	479,760	478,760	400,766	1,384,857
E-00670	4003792	Al Mashreq Real Estate Co. (K.S.C.C.)	78,602	78,602	28,626	98,926
E-00671	4003793	Usaimi Building Materials Co. W.L.L.	97,068	95,957	52,391	181,284
E-00672	4003794	Maki & Matrouk Trading Company Partnership	103,526	94,887	40,349	139,616
E-00673	4003795	Mahatta Trading Company W.L.L.	62,495	61,745	44,404	153,613
E-00674	4003796	Manabe Al Khaleej for Imp. & Exp. Company	92,050	92,050	52,261	180,834
E-00675	4003797	Al-Ahleia Switchgear Company	2,873,978	2,873,978	1,966,412	6,801,802
E-00676	4003798	Al Rafrat for Ready Made Clothes & Luxurious Company	40,833	40,083	22,730	78,651
E-00677	4003799	Shlash & Sons General Contracts Shlash S. Alhajraf & Sons - W.L.L.	832,385	831,325	245,388	848,682
E-00679	4003801	Mahdi Salem and Al Saeedy Transport and Customs Clearing Company	44,925	44,925	19,040	65,853

UNSEQ claim no. *	UNCC claim no.	Claimant's Name	Amount claimed (KWD)	Net amount claimed (KWD) **	Amount recommended (KWD)	Amount recommended (USD)
E-00680	4003802	Al Ghunaim Trading Company	86,121	84,121	17,193	59,463
E-00681	4003803	Almeer Technical Services Company	160,828	133,421	105,722	365,646
E-00683	4003804	Khalid Ali and Mohammed Akil Co. W.L.L.	121,208	120,208	55,644	192,540
E-00684	4003805	Abdulla Sayid Rajab Al-Rifai & Sons General Trading & Contr. Co.	237,658	235,908	43,768	151,186
E-00687	4003807	Al Saad Foodstuff Co. W.L.L.	35,080	34,330	17,664	61,121
E-00688	4003808	Mahmoud and Nader Jewellery Co. W.L.L.	683,360	683,360	167,404	579,171
E-00689	4003809	Duaif Al Salman Gen. Trad. & Contr. Co.	234,157	234,157	162,822	563,398
E-00690	4003810	International Poultry Company	302,894	298,894	268,876	930,367
E-00691	4003811	World of Designs for Advertisement & Publicity	41,347	35,327	34,542	119,522
E-00693	4003813	Ogab and Hamoud Malek Trading Company	848,360	761,571	473,222	1,636,829
E-00695	4003815	Instruments Installation and Maintenance Company	246,123	245,123	194,613	673,311
E-00696	4003816	Anad Hadi Farhan and Son Limited Partnership Co.	15,000	15,000	6,076	21,024
E-00697	4003817	Mohammed Sadiqi & Mohammed Akeel Tawfiqi Co.	297,009	290,009	199,836	691,262
E-00700	4003820	Kuwait Reinsurance Company K.S.C. (Closed)	123,558	112,803	8,247	28,536
E-00701	4003821	Ali Ibrahim & Sons Co. for Electric Sets	56,216	55,016	16,587	57,394
E-00702	4003822	Saud Abdul Aziz Al-Rashed and Partners	31,921	29,421	14,493	50,149
E-00703	4003823	Habchi & Chalhoub W.L.L.	663,859	658,859	339,490	1,174,183
E-00704	4003824	El Ezdehar Electronic & Watch Est. Co.	940,837	940,337	633,237	2,190,594
E-00705	4003825	Al Abeer Gifts and Watches Company	470,915	422,294	251,244	868,823
E-00706	4003826	Al Balad Company for Jewellery	500,932	500,932	486,532	1,679,242
E-00707	4003827	Al-Saleh and Al-Ashram Trading Company	489,473	439,436	304,971	1,055,034
E-00708	4003828	Moustache Trading Company	178,533	178,533	127,506	441,197
E-00709	4003829	Sayer and Hallal Co.	339,110	337,610	291,064	1,005,778
E-00711	4003831	Oriental Markets Co.	117,319	117,319	51,794	179,179
E-00712	4003832	Al Qatami Trading Company	73,263	72,513	30,159	104,356
E-00714	4003833	Tifoni Real Estate Company	1,270,566	1,270,566	567,778	1,961,239
E-00716	4003835	The International Center Company for Survey and Inspection	152,890	151,290	102,793	355,685

<u>UNSEQ</u> claim no.*	<u>UNCC</u> claim no.	<u>Claimant's Name</u>	<u>Amount</u> claimed (KWD)	<u>Net amount</u> claimed (KWD) **	<u>Amount</u> recommended (KWD)	<u>Amount</u> recommended (USD)
E-00717	4003836	Naseem Glass Company - Nuzhat Wadie Moosa & Her Partners	319,927	297,942	199,932	691,711
E-00718	4003837	Hamad Al-Mutawa Trading Establishment Hamad Khalid Al-Mutawa & Partners (W.L.L.)	486,298	425,699	179,448	620,927
E-00719	4003838	All People Trading Co., W.L.L.	132,313	129,063	95,621	330,869
E-00720	4003839	Al Zahem & Maihotra General Trdg. & Contracting Co. W.L.L.	2,793,956	2,789,456	1,512,125	5,226,408
E-00721	4003840	Turki Al Dabbous & Sons Trading Building Materials & Contracting Co.	38,315	37,315	26,432	91,448
E-00722	4003841	Al Naqeeb & Khattar Co.	283,749	282,749	38,801	134,195
E-00723	4003842	World Stars Fashion Company	68,884	68,384	60,128	207,686
E-00725	4003844	Al Khaleejia Travel & Tourism Company W.L.L.	293,032	290,532	18,239	63,062
E-00726	4003845	United Marketing Company	146,239	146,239	71,970	248,962
E-00727	4003846	Gulf Colour Film Lab Company	251,723	251,723	143,501	496,031
E-00728	4003847	Al-Hadi Real Estate Co. W.L.L.	243,440	243,440	0	0
E-00729	4003848	Kuwait Aluminium Co. K.S.C.	1,836,964	1,662,136	849,145	2,937,541
E-00730	4003849	Al-Sabah General Electric Company Limited	742,373	666,628	392,039	1,356,429
E-00732	4003850	Electronic and Electrical Maintenance Co.	626,658	623,372	390,749	1,349,759
E-00733	4003851	Mohamed Sha'alan & Wafic Berry Co. W.L.L. Textile & Readywear	92,760	92,524	36,098	124,824
E-00734	4003852	Rewan Trading Co. W.L.L.	257,074	255,074	169,486	586,414
E-00735	4003853	Ibrahim & Maged Co. for Carpentry Tools & Building Materials	124,695	122,695	73,488	254,234
E-00736	4003854	Al-Najdain Trading Co.	125,243	123,243	49,611	171,541
E-00737	4003855	Public Utilities Management Co. (K.S.C.C.)	798,034	794,534	677,897	2,343,593
E-00739	4003857	Al-Sayer Abutaqa Tradg. Co.	128,477	126,877	126,877	439,021
E-00740	4003858	Ibrahim Al-Rakum & Sons for General Trading and Contracting Co.	152,767	134,944	47,384	163,958
E-00741	4003859	Tamdeen Real Estate Company - S.A.K.	888,935	885,935	458,280	1,584,322
E-00742	4003860	Beirut Pearl Garment Co. W.L.L.	237,381	236,631	129,862	448,855

<u>UNSEQ</u> <u>claim</u> <u>no.*</u>	<u>UNCC</u> <u>claim</u> <u>no.</u>	<u>Claimant's Name</u>	<u>Amount</u> <u>claimed</u> <u>(KWD)</u>	<u>Net amount</u> <u>claimed</u> <u>(KWD)**</u>	<u>Amount</u> <u>recommended</u> <u>(KWD)</u>	<u>Amount</u> <u>recommended</u> <u>(USD)</u>
E-00745	4003863	Al Rashed & Al Essaly Company	75,827	74,627	22,242	76,954
E-00746	4003864	Consolidated Contractors Company / Diraaar Yousif Al Ghanim & Co. - W.L.L.	866,621	853,121	645,322	2,232,948
E-00747	4003865	Abdul Hameed Boukrais for Trading & Contracting Company	136,200	135,700	60,573	209,595
E-00749	4003867	Al-Quraish & Al-Majid Trading Co. Wadaha Abdel Karim Al Majid and Partners	90,048	89,248	26,143	90,440
E-00751	4002409	Greenline General Trading & Contracting Co.	414,197	412,197	106,175	367,159
E-00752	4003869	Mother Care Company Mustafa Abdullatif Al Omi and Bros.	287,392	286,542	184,394	638,042
E-00753	4003870	Al Basman General Trading & Contracting Company W.L.L.	365,204	362,298	292,880	1,012,614
E-00754	4003871	Droub Trading Company	217,365	216,615	26,305	91,021
E-00755	4003872	Rebla General Trading and Contracting Co. W.L.L.	68,203	67,203	25,270	87,359
E-00756	4003873	Mohammad Al-Rajhi & Sons Company for General Trading and Contracting	127,994	126,434	108,234	374,238
E-00757	4003874	Az Trading Company	36,504	36,504	21,556	74,405
E-00758	4003875	Abdullah & Abdul-Rahman Hamad Al Hadlaq General Trading Company	632,735	631,985	329,279	1,139,374
E-00759	4003876	Gulf Shores Overland Transport, Import & Export Co.	43,667	42,967	20,019	69,270
E-00760	4003877	Al Shalabi General Trading & Cont. Co.	26,950	26,950	21,204	73,370
E-00761	4003878	Green Wing Readymade Garments Co.	325,391	324,241	216,499	748,871
E-00762	4003879	Kuwait United Trading & General Contracting Company	143,719	126,979	99,582	344,574
E-00763	4003880	Arab Building Materials Co. W.L.L.	1,832,540	1,829,540	804,121	2,780,849
E-00764	4003881	Al-Zabin International Group Co.	1,469,692	1,463,192	594,500	2,057,093
E-00766	4003883	Kuwaiti Cattle & Livestock Farms Co.	38,225	38,225	9,938	34,388
E-00769	4003886	Kuwait Cement Supply Company	1,197,110	984,547	94,850	328,201
E-00770	4003887	Kuwait Amateur Radio Society	51,865	50,865	31,184	107,857

UNSEQ claim no.*	UNCC claim no.	Claimant's Name	Amount claimed (KWD)	Net amount claimed (KWD)**	Amount recommended (KWD)	Amount recommended (USD)
E-00772	4003888	Gulf Indo Electronics Company W.L.L.	132,625	117,957	57,875	200,213
E-00773	4003889	Al-Ajeel & Al-Zaid Gen. Cont. & Trading Co.	221,270	217,770	31,917	110,397
E-00774	4003890	Kuwait & Middle East Financial Investment Company	224,976	224,976	180,926	626,042
E-00775	4003891	Marafi Carpet, Furniture & Curtain Co. / Heirs of Abdul Samad Abdullah Marafi & Partners (W.L.L.)	385,585	361,397	180,813	625,651
E-00776	4003892	Tola Gold Company Fatema Hussein Al Eassa & Partners	739,001	736,501	602,256	2,083,805
E-00777	4003893	Akram and Yaccoub Agga Foodstuff Company	1,699,392	1,533,172	366,213	1,266,880
E-00778	4003894	Al Ahalil General Trading & Contracting Co.	979,130	978,630	546,891	1,892,356
E-00780	4003896	Ahmed & Yousef Abdullah Al-Fahad Trading & Contracting Co.	1,403,259	1,398,259	1,139,721	3,934,997
E-00781	4003897	Al Shouhra Fashion Co.	293,271	290,271	207,001	715,897
E-00782	4003898	Golden Horse Building Roads Clearing Cont. Co.	77,761	75,761	70,544	244,097
E-00783	4003899	Al-Daleel Publishing and Distribution Company / Mohamed Nasser Al-Sunousy Par. W.L.L.	68,123	62,893	47,870	165,147
E-00784	4003900	Al Behar for Loading Voiding Ships and Delivery Cargo Co.	19,690	19,140	10,500	36,332
E-00787	4003902	Mohamed Amin Al Awadi Sons General Trading Company	101,460	101,273	54,545	188,550
E-00788	4003903	Kuwait Chamber of Commerce and Industry	161,575	159,075	117,359	405,808
E-00790	4003905	Khabbaz Kuwait Co. Abdul Razeq Al Misshari Co.	30,014	30,014	19,209	66,467
E-00791	4003906	Blue Arrow Shipping Agencies Company	180,151	179,851	50,316	174,104
E-00792	4003907	Al Solajan Trading and Contracting Co.	86,968	85,468	35,168	121,595
E-00793	4003908	The Graduate Society	13,938	13,438	11,830	40,934
E-00794	4003909	The Gulf Company for Paints and Construction Materials Mohamad Abdullah Zaman & Partners W.L.L.	173,262	173,262	66,684	230,654
E-00798	4003911	Soft Rock Restaurant Company W.L.L.	50,694	50,694	49,701	171,976

UNSEQ claim no.*	UNCC claim no.	Claimant's Name	Amount claimed (KWD)	Net amount claimed (KWD)**	Amount recommended (KWD)	Amount recommended (USD)
E-00799	4003912	Al Masar Co. for Trading Building Materials	368,621	366,121	132,565	458,702
E-00803	4003915	Al Ahleia Insurance Co. S.A.K.	1,786,073	1,781,473	1,039,658	3,595,357
E-00804	4003916	Kuwait National Construction Building Materials Manufacturing & Trading Co. (K.S.C.)	265,254	263,054	155,517	538,121
E-00805	4003917	Fakher Al-Kuwait Readymade	390,063	390,063	41,196	142,487
E-00806	4003918	Al-Romnaq Electrical Equipment and Contracting Co.	89,652	89,652	0	0
E-00807	4003919	Mohd. and Najeeb General Trading Co. W.L.L.	88,029	88,029	71,088	245,932
E-00808	4003920	Al Injaz Contracting Co., S.A.K. (Closed)	162,278	162,278	53,241	184,225
E-00809	4003921	Fashion Jewellers Co. W.L.L.	130,941	130,941	77,510	268,110
E-00810	4003922	Foodstuff Industries Company Kuwaiti Closed Shareholding Company	269,911	266,911	253,631	876,803
Total			4,531,285	47,855,655	25,678,039	88,799,956

* The UNSEQ number is the provisional claim number assigned to each claim by PAAC.

** The "Net amount claimed" is the original amount claimed less the amount claimed for claim preparation costs and interest. As set forth in paragraphs 75 and 76 of the report, the Panel has made no recommendation with regard to these items.

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ala Elddin Company for Construction Materials
UNCC claim number: 4003776
UNSEQ number: E-00652

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	32,171	22,035	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	1,339	763	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	33,510	22,798	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: New Exhibition Company
 UNCC claim number: 4003777
 UNSEQ number: E-00653

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	273,514	175,864	Original loss of tangible property claim reclassified as loss of stock and cash. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	28,153	28,153	Recommend awarding claim in full.
Loss of profits	35,264	26,448	Claim adjusted for windfall profits.
TOTAL	336,931	230,465	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	44,321	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Tasahul Auto Drive Training Company

UNCC claim number: 4003778

UNSEQ number: E-00654

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	10,995	10,995	Recommend awarding claim in full.
Loss of vehicles	6,850	3,500	Original loss of tangible property claim reclassified as loss of vehicles. Claim adjusted to reflect M.V.V. Table values.
TOTAL	17,845	14,495	
Claim preparation costs	300	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Rabiah Construction Company W.L.L.
 UNCC claim number: 4003779
 UNSEQ number: E-00656

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	565,890	272,433	Original tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for maintenance, depreciation and evidentiary shortcomings.
Loss of stock	146,130	85,328	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	3,400	3,400	Recommend awarding claim in full.
Loss of vehicles	304,630	149,731	Claim adjusted for evidentiary shortcomings and to reflect M.V.V. Table values.
TOTAL	1,020,050	510,892	
Claim preparation costs	5,750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Sayed Hussain Sons & Co. Limited Partnership

UNCC claim number: 4003780

UNSEQ number: E-00657

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	15,985	12,788	Original loss of tangible property claim reclassified as loss of tangible property, stock and profits. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	537,461	327,247	Claim adjusted for stock build-up and obsolescence.
Loss of profits	393,485	189,249	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
TOTAL	946,931	529,284	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	166,986	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ward Al-Rabeia Foodstuff and Consumables Goods Co. W.L.L.

UNCC claim number: 4003782

UNSEQ number: E-00659

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	23,591	18,217	Original loss of tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	1,680,072	616,300	Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence.
Loss of cash	25,670	25,670	Recommend awarding claim in full.
Loss of vehicles	15,350	10,852	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	136,200	61,290	Claim adjusted for evidentiary shortcomings and windfall profits.
Bad debts	102,561	28,930	Claim adjusted for evidentiary shortcomings.
Other loss not categorised	399,130	299,252	Recommend awarding cash deposits claim in full. Claim for investment in branches adjusted for evidentiary shortcomings.
TOTAL	2,382,574	1,060,511	
Interest	282,930	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kifan Shoes Company
 UNCC claim number: 4003785
 UNSEQ number: E-00662

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	54,426	21,151	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	24,576	18,432	Claim adjusted for evidentiary shortcomings.
TOTAL	79,002	39,583	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Dibaj Al-Mutahida General Trading and Contracting
 UNCC claim number: 4003789
 UNSEQ number: E-00666

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	43,978	24,188	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings and failure to repair/replace.
Loss of stock	87,965	59,816	Stock and goods in transit claims adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	61,093	16,153	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	193,036	100,157	
Claim preparation costs	1,100	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Attiya & Al-Showly Construction Materials Co. for Trading, Imp. & Exp.
 UNCC claim number: 4003790
 UNSEQ number: E-00667

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	477,479	162,954	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	2,128	2,128	Recommend awarding claim in full.
TOTAL	479,607	165,082	
Claim preparation costs	1,350	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Wassan Decoration Company

UNCC claim number: 4003791

UNSEQ number: E-00668

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	18,832	18,832	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	284,705	209,438	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	3,700	973	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	171,523	171,523	Recommend awarding claim in full.
TOTAL	478,760	400,766	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Mashreq Real Estate Co. (K.S.C.C.)

UNCC claim number: 4003792

UNSEQ number: E-00670

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	38,879	17,107	Claim adjusted for maintenance, evidentiary shortcomings and failure to repair/replace.
Loss of cash	546	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of profits	39,177	11,519	Claim adjusted to reflect historical results.
TOTAL	78,602	28,626	

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Usaimi Bulding Materials Co. W.L.L.
 UNCC claim number: 4003793
 UNSEQ number: E-00671

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	299	299	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	88,276	44,710	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	7,382	7,392	Recommend awarding claim in full.
TOTAL	95,957	52,391	
Claim preparation costs	1,111	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Maki and Matrouk Trading Company Partnership

UNCC claim number: 4003794

UNSEQ number: E-00672

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	86,273	36,278	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	8,614	4,071	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	94,887	40,349	
Claim preparation costs	8,639	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mahatta Trading Company W.L.L.
 UNCC claim number: 4003795
 UNSEQ number: E-00673

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	8,318	5,236	Original loss of tangible property claim reclassified as loss of tangible property, cash and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of cash	6,067	6,067	Recommend awarding claim in full.
Loss of vehicles	31,400	29,986	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	15,960	3,115	Claim adjusted to reflect historical results, for evidentiary shortcomings and windfall profits.
TOTAL	61,745	44,404	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Manabe Al Khaleej for Imp. & Exp. Company

UNCC claim number: 4003796

UNSEQ number: E-00674

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of vehicles	92,050	52,261	Original loss of tangible property claim reclassified as loss of vehicles. Claim adjusted to reflect M.V.V. Table values and as per paragraph 35 of the report.
TOTAL	92,050	52,261	

Annex II

Recommended awards for eighth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: Al-Ahleia Switchgear Company

UNCC claim number: 4003797

UNSEQ number: E-00675

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	2,372,499	1,727,675	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	20,078	20,078	Recommend awarding claim in full.
Loss of profits	481,401	218,659	Original loss of contracts reclassified as loss of profits. Claim adjusted to reflect historical results and for windfall profits.
TOTAL	2,873,978	1,966,412	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Rafraf for Ready Made Clothes & Luxurious Company

UNCC claim number: 4003798

UNSEQ number: E-00676

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	7,427	4,228	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	30,081	18,502	Claim adjusted for stock build-up and obsolescence.
Loss of profits	2,575	0	Claim adjusted to reflect historical results.
TOTAL	40,083	22,730	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Shlash & Sons General Contracts Shlash S. Alhajraf & Sons - W.L.L.

UNCC claim number: 4003799

UNSEQ number: E-00677

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	222,962	118,294	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance and depreciation.
Loss of stock	358,537	72,213	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of vehicles	22,083	16,411	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	226,725	37,605	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for windfall profits.
Restart costs	1,018	865	Claim adjusted for evidentiary shortcomings.
TOTAL	831,325	245,388	
Claim preparation costs	1,060	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mahdi Salem and Al Saeedy Transport and Customs Clearing Company

UNCC claim number: 4003801

UNSEQ number: E-00679

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	11,370	7,216	Original tangible property claim reclassified as loss of tangible property, vehicles and restart costs. Tangible property claim adjusted for maintenance, evidentiary shortcomings and failure to repair/replace.
Loss of vehicles	26,500	9,096	Claim adjusted as per paragraph 35 of the report and for arithmetical errors.
Loss of profits	3,637	2,728	Claim adjusted for windfall profits.
Restart costs	3,418	0	Insufficient evidence to substantiate claim.
TOTAL	44,925	19,040	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Ghunaim Trading Company

UNCC claim number: 4003802

UNSEQ number: E-00680

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	2,018	846	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of stock	10,786	5,653	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of vehicles	3,356	2,886	Claim adjusted for evidentiary shortcomings and to reflect M.V.V. table values.
Loss of profits	9,000	7,808	Original loss of contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results and to restrict period of loss to 10 months.
Bad debts	58,961	0	Insufficient evidence to support claim. See paragraphs 61-63 of the report.
TOTAL	84,121	17,193	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Almeer Technical Services Company
 UNCC claim number: 4003803
 UNSEQ number: E-00681

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	18,139	17,831	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	37,576	28,745	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	13,100	10,692	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	64,606	48,454	Claim adjusted for windfall profits.
TOTAL	133,421	105,722	
Interest	27,407	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Khald Ali and Mohammed Akil Co. W.L.L.
 UNCC claim number: 4003804
 UNSEQ number: E-00683

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	98,764	43,456	Original tangible property claim reclassified to loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	21,444	12,188	Claim adjusted to reflect historical results and to restrict the period of loss to seven months.
TOTAL	120,208	55,644	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Abdulla Sayid Rajab Al-Rifai & Sons General Trading & Contracting Co.
 UNCC claim number: 4003805
 UNSEQ number: E-00684

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	34,239	0	Original loss of tangible property claim reclassified as loss of tangible property and stock. Insufficient evidence to substantiate tangible property claim. See paragraphs 37-38 of the report.
Loss of stock	140,013	19,986	Claim adjusted for evidentiary shortcomings, stock build-up and obsolescence.
Loss of profits	61,656	23,782	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months and for evidentiary shortcomings.
TOTAL	235,908	43,768	

<u>Claim preparation costs</u>	1,750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Saad Foodstuff Co. W.L.L.

UNCC claim number: 4003807

UNSEQ number: E-00687

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,514	1,000	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Claim adjusted for depreciation.
Loss of stock	24,517	9,365	Claim adjusted for evidentiary shortcomings and obsolescence.
Loss of vehicles	7,299	7,299	Recommend awarding claim in full.
TOTAL	34,330	17,664	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mahmoud and Nader Jewellery Co. W.L.L.
UNCC claim number: 4003808
UNSEQ number: E-00688

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	650,050	159,915	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for evidentiary shortcomings and stock build-up.
Loss of profits	33,310	7,489	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	683,360	167,404	

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Duaij Al Salman Gen. Trad. & Contr. Co.

UNCC claim number: 4003809

UNSEQ number: E-00689

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	23,979	23,979	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	116,698	46,643	Claim adjusted for evidentiary shortcomings, obsolescence and stock build-up.
Loss of vehicles	93,480	92,200	Claim adjusted to reflect M.V.V. Table values.
TOTAL	234,157	162,822	

Annex II
Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: International Poultry Company
UNCC claim number: 4003810
UNSEQ number: E-00690

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	264,455	259,577	Claim adjusted for depreciation.
Loss of tangible property	12,945	5,953	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation.
Loss of cash	1,309	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of vehicles	2,296	2,296	Recommend awarding claim in full.
Bad debts	15,739	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
Restart costs	2,150	1,050	Claim adjusted to restrict period of loss to seven months.
TOTAL	298,894	268,876	

Claim preparation costs	4,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: World of Designs for Advertisement & Publicity
 UNCC claim number: 4003811
 UNSEQ number: E-00691

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	35,327	34,542	Claim adjusted for depreciation.
TOTAL	35,327	34,542	
Claim preparation costs	6,020	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ogab and Hamoud Malek Trading Company

UNCC claim number: 4003813

UNSEQ number: E-00693

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	644,355	356,006	Original loss of tangible property claim reclassified as loss of stock, cash and vehicles. Stock and goods in transit claims adjusted for evidentiary shortcomings and obsolescence.
Loss of cash	34,231	34,231	Recommend awarding claim in full.
Loss of vehicles	11,925	11,925	Recommend awarding claim in full.
Loss of profits	71,060	71,060	Recommend awarding claim in full.
TOTAL	761,571	473,222	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	85,789	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Instruments Installation and Maintenance Company

UNCC claim number: 4003815

UNSEQ number: E-00695

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	68,885	34,442	Claim adjusted for depreciation.
Loss of tangible property	46,706	46,706	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	20,850	15,950	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	75,113	72,338	Claim adjusted to reflect M.V.V. table values.
Loss of profits	33,569	25,177	Claim adjusted for windfall profits.
<u>TOTAL</u>	<u>245,123</u>	<u>194,613</u>	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Anad Hadi Farhan and Son Limited Partnership Co.

UNCC claim number: 4003816

UNSEQ number: E-00696

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of vehicles	15,000	6,076	Claim adjusted to reflect M.V.V. Table value.
TOTAL	15,000	6,076	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohammed Sadiqi & Mohammed Akeel Tawfiqi Co.

UNCC claim number: 4003817

UNSEQ number: E-00697

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	9,000	7,200	Original loss of tangible property claim reclassified as loss of real property, tangible property, stock and cash. Real property claim adjusted for maintenance.
Loss of tangible property	10,285	7,518	Claim adjusted for depreciation and failure to repair/replace.
Loss of stock	207,224	165,780	Stock and goods and transit claims adjusted for obsolescence.
Loss of cash	1,000	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of profits	62,500	19,338	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	290,009	199,836	
Claim preparation costs	7,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Reinsurance Company K.S.C. (Closed)
 UNCC claim number: 4003820
 UNSEQ number: E-00700

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	7,679	7,679	Recommend awarding claim in full.
Loss of cash	210	0	Insufficient evidence to substantiate claim. See paragraph 45 of the report.
Loss of profits	104,346	0	Original loss of contract claim and original payment or relief to others claim reclassified to loss of profits and restart costs. Loss of profits claim adjusted to reflect historical results.
Restart costs	568	568	Recommend awarding claim in full.
TOTAL	112,803	8,247	
Interest	10,755	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ali Ibrahim & Sons Co. for Electric Sets
 UNCC claim number: 4003821
 UNSEQ number: E-00701

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	44,806	8,961	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	10,210	7,626	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	55,016	16,587	
Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Saud Abdul Aziz Al-Rashed & Partners
 UNCC claim number: 4003822
 UNSEQ number: E-00702

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	10,918	5,677	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	13,000	8,816	Claim adjusted to reflect M.V.V. Table value.
Bad debts	5,503	0	Insufficient evidence to support claim. See paragraphs 61-63 of the report.
TOTAL	29,421	14,493	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Habchi & Chalhoub W.L.L.

UNCC claim number: 4003823

UNSEQ number: E-00703

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	19,140	15,312	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	312,689	178,461	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	327,030	145,717	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	658,859	339,490	

Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: El Ezdehar Electronic & Watch Est. Co.
 UNCC claim number: 4003824
 UNSEQ number: E-00704

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	874,817	584,097	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	65,520	49,140	Claim adjusted for evidentiary shortcomings.
TOTAL	940,337	633,237	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Abeer Gifts and Watches Company
 UNCC claim number: 4003825
 UNSEQ number: E-00705

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	360,914	189,864	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	61,380	61,380	Recommend awarding claim in full.
TOTAL	422,294	251,244	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	47,621	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Balad Company for Jewellery
 UNCC claim number: 4003826
 UNSEQ number: E-00706

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	111,580	97,180	Original loss of tangible property claim reclassified as loss of stock. Stock claim recommended in full. Goods in transit claim adjusted for evidentiary shortcomings.
Loss of profits	389,352	389,352	Recommend awarding claim in full.
TOTAL	500,932	486,532	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Saleh and Al-Ashram Trading Company
 UNCC claim number: 4003827
 UNSEQ number: E-00707

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	409,758	278,635	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	29,678	26,336	Claim adjusted to reflect historical results.
TOTAL	439,436	304,971	
Claim preparation costs	600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	49,437	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Moustache Trading Company

UNCC claim number: 4003828

UNSEQ number: E-00708

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	54,500	43,600	Claim adjusted for maintenance.
Loss of stock	121,333	82,647	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence.
Loss of profits	2,700	1,259	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	178,533	127,506	

Annex II

Recommended awards for eighth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: Sayer and Hallal Co.
 UNCC claim number: 4003829
 UNSEQ number: E-00709

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	207,970	166,376	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence.
Loss of profits	129,640	124,688	Claim adjusted to reflect historical results.
TOTAL	337,610	291,064	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Oriental Markets Company

UNCC claim number: 4003831

UNSEQ number: E-00711

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	3,889	3,889	Original loss of tangible property reclassified as loss of tangible property and stock. Recommend awarding claim in full.
Loss of stock	108,734	44,383	Claim adjusted for stock build-up and obsolescence.
Loss of profits	4,696	3,522	Claim adjusted for evidentiary shortcomings.
TOTAL	117,319	51,794	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Qatami Trading Company

UNCC claim number: 4003832

UNSEQ number: E-00712

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	20,000	16,000	Claim adjusted for maintenance.
Loss of stock	50,513	13,249	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence.
Loss of vehicles	2,000	910	Claim adjusted to reflect M.V.V. Table values.
TOTAL	72,513	30,159	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Tifoni Real Estate Company

UNCC claim number: 4003833

UNSEQ number: E-00714

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	350,500	257,817	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of profits	920,066	309,961	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	1,270,566	567,778	

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: The International Center Company for Survey and Inspection

UNCC claim number: 4003835

UNSEQ number: E-00716

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	19,000	15,200	Claim adjusted for maintenance.
Loss of tangible property	100,491	80,393	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for failure to repair/replace.
Loss of vehicles	7,200	7,200	Recommend awarding claim in full.
Loss of profits	24,599	0	Claim adjusted to reflect historical results.
TOTAL	151,290	102,793	
Claim preparation costs	1,600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Naseem Glass Company - Nuzhat Wadie Moosa & Her Partners

UNCC claim number: 4003836

UNSEQ number: E-00717

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	262,459	173,320	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	35,483	26,612	Claim adjusted for windfall profits.
TOTAL	297,942	199,932	
Claim preparation costs	21,985	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Hamad Al-Mutawa Trading Establishment Hamad Khalid Al-Mutawa & Partners (W.L.L.)
 UNCC claim number: 4003837
 UNSEQ number: E-00718

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	263,894	179,448	Original loss of tangible property reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Payment or relief to others	15,183	0	Original payment or relief to others claim reclassified as payment or relief to others and loss of profit. Insufficient evidence to substantiate claim. See paragraphs 50-51 of the report.
Loss of profits	146,622	0	Claim adjusted to reflect historical results.
TOTAL	425,699	179,448	
Claim preparation costs	2,755	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	57,844	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: All People Trading Co., W.L.L.

UNCC claim number: 4003838

UNSEQ number: E-00719

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	114,385	83,885	Original loss of tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for evidentiary shortcomings.
Loss of vehicles	2,910	2,910	Recommend awarding claim in full.
Loss of profits	11,768	8,826	Claim adjusted for windfall profits.
TOTAL	129,063	95,621	
Claim preparation costs	3,250	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Zahem & Malhotra General Trdg. & Contracting Co. W.L.L.

UNCC claim number: 4003839

UNSEQ number: E-00720

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	1,786,464	949,068	Original loss of tangible property claim reclassified as loss of stock and loss of vehicles. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	36,300	27,602	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	772,274	535,455	Claim adjusted to reflect historical results and to restrict the period of loss to 12 months.
Bad debts	194,418	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	2,789,456	1,512,125	
Claim preparation costs	4,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: Turki Al Dabbous & Sons Trading Building Materials & Contracting Co.
 UNCC claim number: 4003840
 UNSEQ number: E-00721

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	22,136	19,773	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation.
Loss of vehicles	12,707	5,547	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	2,472	1,112	Claim adjusted for evidentiary shortcomings and windfall profits.
TOTAL	37,315	26,432	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Naqeeb & Khattar Co.
UNCC claim number: 4003841
UNSEQ number: E-00722

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	19,859	15,885	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	8,489	4,966	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	80,110	0	Insufficient evidence to substantiate claim. See paragraph 47 of the report.
Loss of profits	17,950	17,950	Recommend awarding claim in full.
Bad debts	156,341	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	282,749	38,801	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: World Stars Fashion Company

UNCC claim number: 4003842

UNSEQ number: E-00723

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	5,300	4,240	Original restart costs claim reclassified as loss of real property. Claim adjusted for maintenance.
Loss of stock	27,685	22,148	Original tangible property claim reclassified as loss of stocks. Claim adjusted for obsolescence.
Loss of profits	35,399	33,740	Claim adjusted to reflect historical results and to restrict the period of loss to 12 months.
TOTAL	68,384	60,128	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Khaleejia Travel & Tourism Company W.L.L.

UNCC claim number: 4003844

UNSEQ number: E-00725

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	5,834	4,793	Original loss of tangible property claim reclassified as loss of tangible property and cash. Tangible property claim adjusted for depreciation.
Loss of cash	26,485	0	Insufficient evidence to support claim. See paragraph 45 of the report.
Loss of profits	258,213	13,446	Claim adjusted to reflect historical results and for windfall profits and evidentiary shortcomings.
TOTAL	290,532	18,239	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: United Marketing Company

UNCC claim number: 4003845

UNSEQ number: E-00726

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	4,158	2,827	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of tangible property	1,410	705	Claim adjusted for depreciation.
Loss of stock	117,000	62,107	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	23,671	6,331	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
TOTAL	146,239	71,970	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Gulf Colour Film Lab Company

UNCC claim number: 4003846

UNSEQ number: E-00727

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	84,922	78,761	Original loss of tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation.
Loss of stock	41,815	17,917	Claim adjusted for stock build-up and obsolescence.
Loss of profits	114,987	46,823	Claim adjusted to reflect historical results and for evidentiary shortcomings.
Other loss not categorised	9,999	0	See paragraph 72 of the report.
TOTAL	251,723	143,501	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Hadi Real Estate Co.

UNCC claim number: 4003847

UNSEQ number: E-00728

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of profits	243,440	0	Claim adjusted to reflect historical results.
TOTAL	243,440	0	

Annex II

Recommended awards for eighth instalment of "B4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Aluminium Co. K.S.C.

UNCC claim number: 4003848

UNSEQ number: E-00729

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	300,000	240,000	Claim adjusted for maintenance.
Loss of tangible property	31,630	27,165	Original loss of tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for maintenance.
Loss of stock	1,032,997	479,575	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	15,000	14,650	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	241,169	61,867	Claim adjusted to reflect historical results and for windfall profits.
Restart costs	41,340	25,888	Original other loss not categorised reclassified as loss of profits and restart costs. Claim adjusted for evidentiary shortcomings.
TOTAL	1,662,136	849,145	
Claim preparation costs	10,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	164,828	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Sabah General Electric Company Limited

UNCC claim number: 4003849

UNSEQ number: E-00730

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	650,227	379,738	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up, obsolescence and evidentiary shortcomings. Goods in transit claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	16,401	12,301	Claim adjusted for windfall profits.
TOTAL	666,628	392,039	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	74,995	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Electronic and Electrical Maintenance Co.

UNCC claim number: 4003850

UNSC number: E-00732

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	298,209	175,215	Original loss of tangible property claim reclassified as loss of stock. Claim adjusted to reflect obsolescence and evidentiary shortcomings.
Loss of profits	284,002	211,521	Claim adjusted to reflect historical results.
Restart costs	4,013	4,013	Original payment or relief to others claim reclassified as restart costs. Recommend awarding claim in full.
Other loss not categorised	37,148	0	Insufficient evidence to substantiate claim.
TOTAL	623,372	390,749	

Claim preparation costs	3,286	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohammed Sha'alan & Wafic Berry Co. W.L.L. Textile & Readywear

UNCC claim number: 4003851

UNSEQ number: E-00733

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	8,570	4,260	Original loss of tangible claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings.
Loss of stock	55,000	24,310	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	23,910	7,528	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
Other loss not categorised	5,044	0	Insufficient evidence to support claim. See paragraph 69 of the report.
TOTAL	92,524	36,098	

Claim preparation costs	236	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Rewan Trading Co. W.L.L.
 UNCC claim number: 4003852
 UNSEQ number: E-00734

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	36,536	36,536	Original loss of tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	161,291	129,033	Claim adjusted for obsolescence.
Loss of profits	34,200	3,917	Claim adjusted to reflect historical records, for evidentiary shortcomings and windfall profits.
Restart costs	23,047	0	Insufficient evidence to support claim.
TOTAL	255,074	169,486	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ibrahim & Maged Co. for Carpentry Tools & Building Materials

UNCC claim number: 4003953

UNSEQ number: E-00735

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	104,134	59,567	Original loss of tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence. Insufficient evidence to substantiate claim for loss of goods in transit.
Loss of profits	18,561	13,921	Claim adjusted for windfall profits.
TOTAL	122,695	73,488	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Najdain Trading Co.

UNCC claim number: 4003854

UNSEQ number: E-00736

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	8,514	8,514	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	69,792	26,541	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	6,353	3,315	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	38,584	11,241	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months, for windfall profits and evidentiary shortcomings.
TOTAL	123,243	49,611	

Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Public Utilities Management Co. (K.S.C.C.)

UNCC claim number: 4003855

UNSEQ number: E-00737

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	39,725	39,725	Original loss of tangible property claim reclassified as loss of tangible property, stock, cash and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	97,044	52,816	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	4,566	4,566	Recommend awarding claim in full.
Loss of vehicles	8,541	3,619	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	641,983	577,171	Original payment or relief to others claim reclassified as loss of profits. Claim adjusted to reflect historical results.
Bad debts	2,675	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	794,534	677,897	
Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Sayer Abutaqa Tradg. Co.

UNCC claim number: 4003857

UNSEQ number: E-00739

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of profits	126,877	126,877	Recommend awarding claim in full.
TOTAL	126,877	126,877	
Claim preparation costs	1,600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ibrahim Al-Rakum & Sons for General Trading and Contracting Co.

UNCC claim number: 4003858

UNSEQ number: E-00740

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	47,384	47,384	Original loss of tangible property claim reclassified as loss of stock. Recommend awarding stock claim in full.
Loss of profits	87,560	0	Claim adjusted to reflect historical results.
TOTAL	134,944	47,384	
Claim preparation costs	1,800	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	16,023	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Tamdeen Real Estate Company - S.A.K.
 UNCC claim number: 4003859
 UNSEQ number: E-00741

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of real property	81,442	62,086	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of profits	804,493	396,194	Claim adjusted to reflect historical results.
TOTAL	885,935	458,280	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Beirut Pearl Garment Co. W.L.L.

UNCC claim number: 4003860

UNSEQ number: E-00742

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	2,686	1,993	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation.
Loss of stock	188,705	82,629	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	45,240	45,240	Recommend awarding claim in full.
TOTAL	236,631	129,862	

Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Rashed & Al Essaly Company

UNCC claim number: 4003863

UNSEQ number: E-00745

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	800	800	Original tangible property reclassified as loss of tangible property, vehicles and stock. Recommend awarding tangible property claim in full.
Loss of stock	62,815	19,082	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	1,600	1,600	Recommend awarding claim in full.
Loss of profits	9,412	760	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months, for evidentiary shortcomings and windfall profits.
TOTAL	74,627	22,242	
Claim preparation costs	1,200	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Consolidated Contractors Company / Diraar Yousif Al Ghanim & Co. W.L.L.
 UNCC claim number: 4003864
 UNSEQ number: E-00746

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	611,816	453,627	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, maintenance and evidentiary shortcomings.
Loss of vehicles	241,305	191,695	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
TOTAL	853,121	645,322	
Claim preparation costs	13,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Abdul Hameed Boukrais for Trading & Contracting Company

UNCC claim number: 4003865

UNSEQ number: E-00747

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of vehicles	135,700	60,573	Original tangible property claim reclassified as loss of vehicles. Claim adjusted to reflect M.V.V. Table values.
TOTAL	135,700	60,573	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Quraish & Al-Majid Trading Co. Wadaha Abdel Karim Al Majid and Partners
 UNCC claim number: 4003867
 UNSEQ number: E-00749

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	561	449	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for failure to repair/replace.
Loss of stock	71,596	18,174	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	17,091	7,520	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	89,248	26,143	
Claim preparation costs	800	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Greenline General Trading & Contracting Co.

UNCC claim number: 4002409

UNSEQ number: E-00751

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	19,000	15,200	Original tangible property claim reclassified as loss of real property, tangible property, stock and vehicles. Real property claim adjusted for maintenance.
Loss of tangible property	59,411	30,342	Claim adjusted for depreciation, failure to repair/replace and evidentiary shortcomings.
Loss of stock	91,281	21,498	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	22,350	18,265	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
Loss of profits	220,155	20,870	Claim adjusted to reflect historical results, to restrict the period of loss to 12 months and for evidentiary shortcomings.
TOTAL	412,197	106,175	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mother Care Co. Mustafa Abdullatif Al Omi & Bros.

UNCC claim number: 4003869

UNSEQ number: E-00752

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	26,957	21,262	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of stock	256,584	160,443	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	3,001	2,689	Claim adjusted to reflect M.V.V. Table values.
TOTAL	286,542	184,394	
Claim preparation costs	850	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Basman General Trading & Contracting Company W.L.L.

UNCC claim number: 4003870

UNSEQ number: E-00753

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	2		2 Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	273,368	218,694	Claim adjusted for obsolescence.
Loss of vehicles	1,998	0	Insufficient evidence to substantiate claim.
Loss of profits	86,930	74,184	Claim adjusted to reflect historical results.
TOTAL	362,298	292,880	
Claim preparation costs	2,906	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Droub Trading Company
 UNCC claim number: 4003871
 UNSEQ number: E-00754

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	216,615	26,305	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for stock build-up and obsolescence.
TOTAL	216,615	26,305	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Rebla General Trading and Contracting Co. W.L.L.

UNCC claim number: 4003872

UNSEQ number: E-00755

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	41,072	13,143	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	4,805	4,805	Recommend awarding claim in full.
Loss of profits	21,326	7,322	Claim adjusted to reflect historical results.
TOTAL	67,203	25,270	
Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohammed Al-Rajhi & Sons Company for General Trading and Contracting

UNCC claim number: 4003873

UNSEQ number: E-00756

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	11,396	10,130	Original tangible property reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation.
Loss of stock	36,741	21,121	Claim adjusted for stock build-up and obsolescence.
Loss of vehicles	2,000	626	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	76,357	76,357	Recommend awarding claim in full.
TOTAL	126,494	108,234	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Az Trading Company
UNCC claim number: 4003874
UNSEQ number: E-00757

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	1,233	986	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	4,275	3,847	Claim adjusted for obsolescence.
Loss of profits	30,996	16,723	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	36,504	21,556	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Abdullah & Abdul-Rahman Hamad Al Hadlaq General Trading Company
UNCC claim number: 4003875
UNSEQ number: E-00758

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	628,985	327,072	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	3,000	2,207	Claim adjusted to reflect M.V.V. Table values.
TOTAL	631,985	329,279	
Claim preparation costs	750	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Gulf Shores Overland Transport, Import & Export Co.

UNCC claim number: 4003876

UNSEQ number: E-00759

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	14,417	10,422	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for maintenance and evidentiary shortcomings.
Loss of vehicles	28,550	9,597	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
TOTAL	42,967	20,019	
Claim preparation costs	700	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Shalami General Trading & Cont. Co.
 UNCC claim number: 4003877
 UNSEQ number: E-00760

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	1,730	1,730	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	25,220	19,474	Claim adjusted for stock build-up and obsolescence.
TOTAL	26,950	21,204	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Green Wing Readymade Garments Co.

UNCC claim number: 4003878

UNSEQ number: E-00761

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	276,399	186,018	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for stock build-up and obsolescence.
Loss of vehicles	500	500	Recommend awarding claim in full.
Loss of profits	47,342	29,981	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	324,241	216,499	
Claim preparation costs	1,150	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait United Trading & General Contracting Company

UNCC claim number: 4003879

UNSEQ number: E-00762

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	126,979	99,582	Claim adjusted for depreciation and evidentiary shortcomings.
TOTAL	126,979	99,582	
Claim preparation costs	16,740	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Arab Building Materials Co. W.L.L.
 UNCC claim number: 4003880
 UNSEQ number: E-00763

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	49,500	38,098	Original real property and other loss claims reclassified as loss of real property, tangible property and stock. Real property claim adjusted for evidentiary shortcomings and maintenance.
Loss of tangible property	38,473	30,778	Claim adjusted for failure to repair/replace.
Loss of stock	656,703	591,184	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	270,627	144,061	Claim adjusted to reflect historical results.
Bad debts	814,237	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	1,829,540	804,121	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Zabin International Group Co.

UNCC claim number: 4003881

UNSEQ number: E-00764

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	207,273	86,949	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for depreciation, evidentiary shortcomings and maintenance.
Loss of stock	767,253	487,282	Stock claim adjusted for stock build-up and obsolescence. Insufficient evidence to substantiate goods in transit claim.
Loss of vehicles	27,020	20,269	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
Loss of profits	439,155	0	Original contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results.
Bad debts	22,491	0	Insufficient evidence to substantiate claim. See paragraphs 61-63 of the report.
TOTAL	1,463,192	594,500	
Claim preparation costs	6,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: Kuwaiti Cattle & Livestock Farms Co.

UNCC claim number: 4003883

UNSEQ number: E-00766

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	38,225	9,938	Original tangible property claim reclassified as loss of stock. Stock claim adjusted for obsolescence and evidentiary shortcomings.
TOTAL	38,225	9,938	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Cement Supply Company

UNCC claim number: 4003886

UNSEQ number: E-00769

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	62,439	44,956	Original tangible property claim reclassified as loss of tangible property and loss of vehicles. Tangible property claim adjusted for depreciation.
Loss of vehicles	28,242	28,242	Recommend awarding claim in full.
Bad debts	893,866	21,652	Claim adjusted for evidentiary shortcomings.
TOTAL	984,547	94,850	
Claim preparation costs	10,322	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	202,241	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Amateur Radio Society
 UNCC claim number: 4003887
 UNSEQ number: E-00770

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	3,320	2,656	Claim adjusted for maintenance.
Loss of tangible property	32,001	21,363	Original tangible property claim reclassified as loss of tangible property, cash and vehicles. Tangible property claim adjusted for depreciation and failure to repair/replace.
Loss of cash	2,947	1,208	Claim adjusted for evidentiary shortcomings.
Loss of vehicles	600	600	Recommend awarding claim in full.
Loss of profits	11,997	5,357	Claim adjusted to reflect historical results.
TOTAL	50,865	31,184	

Claim preparation costs	1,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Gulf Indo Electronics Company W.L.L.

UNCC claim number: 4003888

UNSEQ number: E-00772

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	1,697	1,697	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	95,740	43,120	Claim adjusted for stock build-up and obsolescence.
Loss of profits	20,520	13,058	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	117,957	57,875	
Claim preparation costs	1,300	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	13,368	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Ajeel & Al-Zaid Gen. Cont. & Trading Co.

UNCC claim number: 4003889

UNSEQ number: E-00773

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of tangible property	13,978	13,978	Original tangible property claim reclassified as loss of tangible property and vehicles. Recommend awarding tangible property claim in full.
Loss of vehicles	10,269	6,171	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	193,523	11,768	Original contract and payment or relief to others claims reclassified as loss of profits. Claim adjusted to reflect historical results.
TOTAL	217,770	31,917	
Claim preparation costs	3,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait & Middle East Financial Investment Company

UNCC claim number: 40J3890

UNSEQ number: E-00774

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Restart costs	80,484	68,411	Original payment or relief to others and interest claims reclassified as restart costs and other losses not categorised. Restart costs claim adjusted for evidentiary shortcomings.
Other losses	144,492	112,515	Other losses claim adjusted for evidentiary shortcomings. See paragraph 70 of the report.
TOTAL	224,976	180,926	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Marafi Carpet, Furniture & Curtain Co./Heirs of Abdul Samad Abdullah Marafi & Partners (W.L.L.)
 UNCC claim number: 4003891
 UNSEQ number: E-00775

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	881	705	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Tangible property claim adjusted for failure to repair/replace.
Loss of stock	357,916	177,508	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	2,600	2,600	Recommend awarding claim in full.
TOTAL	361,397	180,813	
Claim preparation costs	24,188	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Tola Gold Company Fatema Hussein Al Eassa & Partners
 UNCC claim number: 4003892
 UNSEQ number: E-00776

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	2,080	2,080	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	596,739	588,634	Recommend awarding stock claim in full. Goods in transit claim adjusted for evidentiary shortcomings.
Loss of vehicles	206	0	Insufficient evidence to substantiate claim.
Loss of profits	39,012	11,542	Claim adjusted to reflect historical results and for windfall profits.
Other loss not categorised	98,464	0	See paragraph 71 of the report.
TOTAL	736,501	602,256	

Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Akram and Yaccoub Agga Foodstuff Company
UNCC claim number: 4003893
UNSEQ number: E-00777

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	34,254	27,403	Claim adjusted for maintenance.
Loss of stock	1,435,690	312,067	Original tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of profits	63,228	26,743	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	1,533,172	366,213	

Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
Interest	163,220	n.a.	Governing Council's determination pending. See paragraph 75 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Ahali General Trading & Contracting Co.

UNCC claim number: 4003894

UNSEQ number: E-00778

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	938,015	520,238	Original tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	40,615	26,653	Claim adjusted to restrict indemnity period to seven months and for evidentiary shortcomings.
TOTAL	978,630	546,891	
Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Ahmed & Yousef Abdullah Al-Fahd Contracting & General Trading

UNCC claim number: 4003896

UNSEQ number: E-00780

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	352,395	346,900	Original restart costs and other loss claims reclassified to loss of real property. Real property claim adjusted for maintenance.
Loss of profits	1,045,864	792,821	Original income-producing property claim reclassified as loss of profits. Claim adjusted to reflect historical results.
TOTAL	1,398,259	1,139,721	
Claim preparation costs	5,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Shouhra Fashion Co.

UNCC claim number: 4003897

UNSEQ number: E-00781

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	152,894	103,968	Original tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	137,377	103,033	Claim adjusted for evidentiary shortcomings.
TOTAL	290,271	207,001	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Golden Horse Building Roads Clearing Cont. Co.

UNCC claim number: 4003998

UNSEQ number: E-00782

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	44,983	44,983	Original tangible property claim reclassified as loss of tangible property and stock. Recommend awarding tangible property claim in full.
Loss of stock	25,710	21,760	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of profits	5,068	3,801	Claim adjusted for evidentiary shortcomings.
TOTAL	75,761	70,544	
Claim preparation costs	2,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Daleel Publishing and Distribution Company / Mohamed Nasser Al-Sunousy Par. W.L.L.
 UNCC claim number: 4003899
 UNSEQ number: E-00783

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of vehicles	2,800	2,800	Original tangible property claim reclassified as loss of vehicles. Recommend awarding vehicles claim in full.
Loss of profits	60,093	45,070	Claim adjusted for evidentiary shortcomings.
TOTAL	62,893	47,870	
Claim preparation costs	5,230	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Behar for Loading Voiding Ships and Delivery Cargo Co.

UNCC claim number: 4003900

UNSEQ number: E-00784

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	10,500	10,500	Recommend awarding claim in full.
Loss of profits	8,640	0	Original contracts claim reclassified as loss of profits. See paragraph 58 of the report.
TOTAL	19,140	10,500	

Claim preparation costs	550	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohamed Amin Al Awadi Sons General Trading Company

UNCC claim number: 4003902

UNSEQ number: E-00787

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	2,585	1,422	Original tangible property claim reclassified as loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings and failure to repair/replace.
Loss of stock	73,546	35,564	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
Loss of cash	500	500	Recommend awarding claim in full.
Loss of profits	24,642	17,059	Claim adjusted to reflect historical results, to restrict period of loss to 12 months and for evidentiary shortcomings.
TOTAL	101,273	54,545	

Claim preparation costs	187	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait Chamber of Commerce and Industry

UNCC claim number: 4003903

UNSEQ number: E-00788

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of profits	139,581	104,686	Original other loss not categorised claim reclassified as loss of profits and restart costs. Profits claim adjusted for windfall profits.
Restart costs	19,494	12,673	Claim adjusted for evidentiary shortcomings.
TOTAL	159,075	117,359	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex IIRecommended awards for eighth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: Khabbaz Kuwait Co. Abdul Razek Al Misshari Co.

UNCC claim number: 4003905

UNSEQ number: E-00790

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	30,014	19,209	Original tangible property claim reclassified as loss of stock. Claim adjusted for obsolescence and evidentiary shortcomings.
TOTAL	30,014	19,209	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Blue Arrow Shipping Agencies Company

UNCC claim number: 4003906

UNSEQ number: E-00791

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	14,638	6,620	Original tangible property claim reclassified as loss of tangible property and vehicles. Tangible property claim adjusted for depreciation, failure to repair/replace and evidentiary shortcomings.
Loss of vehicles	77,070	43,696	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report. Claim for vehicle repairs adjusted for maintenance and evidentiary shortcomings.
Loss of profits	98,143	0	Original contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results.
TOTAL	179,851	50,316	
Claim preparation costs	300	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Solajan Trading and Contracting Co.

UNCC claim number: 4003907

UNSEQ number: E-00792

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	11,915	9,532	Original tangible property claim reclassified as loss of tangible property, stock and cash. Tangible property claim adjusted for evidentiary shortcomings.
Loss of stock	47,400	17,064	Claim adjusted for obsolescence and evidentiary shortcomings.
Loss of cash	2,168	0	Insufficient evidence to support claim. See paragraph 45 of the report.
Loss of profits	23,985	8,572	Claim adjusted to reflect historical results and for evidentiary shortcomings.
TOTAL	85,468	35,168	
Claim preparation costs	1,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: The Graduate Society

UNCC claim number: 4003908

UNSEQ number: E-00793

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of real property	5,027	3,419	Claim adjusted for maintenance and evidentiary shortcomings.
Loss of tangible property	8,411	8,411	Recommend awarding claim in full.
TOTAL	13,438	11,830	

Claim preparation costs	500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.
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Annex IIRecommended awards for eighth instalment of "E4" claimsReported by claimant name and category of loss

Claimant's name: The Gulf Company for Paints and Construction Materials Mohamad Abdullah Zaman & Partners W.L.L.
 UNCC claim number: 4003909
 UNSEQ number: E-00794

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	134,247	42,584	Original tangible property claim reclassified as loss of stock. Claim adjusted for stock build-up and obsolescence.
Loss of profits	39,015	24,100	Claim adjusted to reflect historical results.
TOTAL	173,262	66,684	

Annex II

Recommended awards for eighth instalment of "E4" claims

Reported by claimant name and category of loss

Claimant's name: Soft Rock Restaurant Company W.L.L.

UNCC claim number: 4003911

UNSEQ number: E-00798

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	45,375	45,375	Original tangible property claim reclassified as loss of tangible property and vehicles. Recommend awarding tangible property claim in full.
Loss of vehicles	1,400	1,387	Claim adjusted to reflect M.V.V. Table value.
Loss of profits	3,919	2,939	Claim adjusted for evidentiary shortcomings.
TOTAL	50,694	49,701	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Masar Co. for Trading Building Materials

UNCC claim number: 4003912

UNSEQ number: E-00799

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	244,235	49,588	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for depreciation and evidentiary shortcomings. See also paragraph 39 of the report.
Loss of stock	121,886	82,977	Claim adjusted for stock build-up, obsolescence and evidentiary shortcomings.
TOTAL	366,121	132,565	
Claim preparation costs	2,500	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Ahleia Insurance Co. S.A.K.

UNCC claim number: 4009315

UNSEQ number: E-00803

Category of loss	Amount asserted (KWD)	Amount recommended (KWD)	Comments
Loss of real property	294,871	212,917	Original real property claim reclassified as loss of real property and loss of profits. Real property claim adjusted for evidentiary shortcomings and maintenance.
Loss of tangible property	57,353	40,625	Claim adjusted for depreciation and evidentiary shortcomings.
Loss of profits	1,423,918	780,785	Original payment or relief to others claim also reclassified as loss of profits. Claim adjusted to reflect historical results and for windfall profits.
Restart costs	5,331	5,331	Original restart costs claim reclassified as restart costs and loss of profits. Recommend awarding restart costs claim in full.
TOTAL	1,781,473	1,039,658	
Claim preparation costs	4,600	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Kuwait National Construction Building Materials Manufacturing & Trading Co. (K.S.C.)
 UNCC claim number: 4003916
 UNSEQ number: E-00804

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	176,892	146,188	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for evidentiary shortcomings.
Loss of vehicles	13,100	9,329	Claim adjusted to reflect M.V.V. Table values. For non-M.V.V. Table vehicles, see paragraph 35 of the report.
Loss of profits	65,718	0	Claim adjusted to reflect historical results.
Restart costs	7,344	0	See paragraph 66 of the report.
TOTAL	263,054	155,517	
Claim preparation costs	2,200	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Fakhri Al-Kuwait Readymade

UNCC claim number: 4003917

UNSEQ number: E-00805

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	14,474	11,579	Original tangible property claim reclassified as loss of tangible property and stock. Tangible property claim adjusted for failure to repair/replace.
Loss of stock	348,328	22,713	Insufficient evidence to substantiate stock claim. See paragraph 41 of the report. Goods in transit claim adjusted for evidentiary shortcomings and obsolescence.
Loss of profits	27,261	6,904	Claim adjusted to reflect historical results.
TOTAL	390,063	41,196	

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al-Rowmaq Electrical Equipment and Contracting Co.

UNCC claim number: 4003918

UNSEQ number: E-00806

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	89,652	0	Original tangible property claim reclassified as loss of stock. See paragraphs 42-43 of the report.
TOTAL	89,652	0	

Annex IIRecommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Mohd. and Najeed General Trading Co. W.L.L.
 UNCC claim number: 4003919
 UNSEQ number: E-00807

<u>Category of loss</u>	<u>Amount asserted (KWD)</u>	<u>Amount recommended (KWD)</u>	<u>Comments</u>
Loss of stock	74,462	64,745	Original tangible property claim reclassified as loss of stock and vehicles. Stock claim adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	1,500	910	Claim adjusted to reflect M.V.V. Table value.
Loss of profits	12,067	5,433	Claim adjusted to reflect historical results and for windfall profits.
TOTAL	88,029	71,088	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Al Injaz Contracting Co., S.A.K. (Closed)
 UNCC claim number: 4003920
 UNSEQ number: E-00808

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	19,903	19,903	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	26,334	23,701	Claim adjusted for obsolescence.
Loss of vehicles	1,000	326	Claim adjusted to reflect M.V.V. Table value.
Loss of profits	113,554	9,311	Original contracts claim reclassified as loss of profits. Claim adjusted to reflect historical results and for windfall profits.
Other loss not categorised	1,487	0	Insufficient evidence to substantiate claim.
TOTAL	162,278	53,241	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Fashion Jewellers Co. W.L.L.
 UNCC claim number: 4003921
 UNSEQ number: E-00809

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of stock	119,840	69,184	Original tangible property claim reclassified as loss of stock. Claim adjusted for evidentiary shortcomings.
Loss of profits	11,101	8,326	Claim adjusted for evidentiary shortcomings.
TOTAL	130,941	77,510	

Annex II

Recommended awards for eighth instalment of "E4" claims
Reported by claimant name and category of loss

Claimant's name: Foodstuff Industries Company Kuwaiti Closed Shareholding Company
 UNCC claim number: 4003922
 UNSEQ number: E-00810

<u>Category of loss</u>	<u>Amount asserted</u> (KWD)	<u>Amount recommended</u> (KWD)	<u>Comments</u>
Loss of tangible property	408	408	Original tangible property claim reclassified as loss of tangible property, stock and vehicles. Recommend awarding tangible property claim in full.
Loss of stock	23,127	10,934	Stock and goods in transit claims adjusted for obsolescence and evidentiary shortcomings.
Loss of vehicles	16,906	15,819	Claim adjusted to reflect M.V.V. Table values.
Loss of profits	226,470	226,470	Recommend awarding claim in full.
TOTAL	266,911	253,631	
Claim preparation costs	3,000	n.a.	Governing Council's determination pending. See paragraph 76 of the report.

Annex III

Claims deferred to a later instalment of "E4" claims pursuant to paragraphs 20-22
Reported by UNSEQ and UNCC claim number and claimant name

UNSEQ claim no.*	UNCC claim no.	Claimant's Name
E-00660	4003783	Al Jothoor Printing Press Co.
E-00661	4003784	Al-Raya General Trading Co.
E-00664	4003787	Mechanical Engineering & Contracting Co. (Mohammad A. Rahman Al Hunaidi & Partners)
E-00665	4003788	Abdula Sayid Hashim Al-Gharabally Company W.L.L.
E-00678	4003800	Abdulla Al-Mishari & Partner Co.
E-00692	4003812	Mudhyan & Abdul Majied Electrical Contracting & Trading Co.
E-00694	4003814	Al Othman & Al Muhtaseb Trading Company
E-00698	4003818	Ahmed Abdul Rahman Albader & Co.
E-00699	4003819	Al-Gamal Trading and Contracting Co. W.L.L.
E-00710	4003830	Yellow Shoes Company
E-00724	4003843	Al-Nasser Pharmacy Co.
E-00738	4003856	Al Tokheim Engineering Group Company W.L.L.
E-00743	4003861	Othman Al-Othman Sons Ltd. W.L.L.
E-00744	4003862	Sweets and Restaurants Beit Al-Izz Co.; Limited Liability Company
E-00748	4003866	Al Sameh Co. for Textiles and Blankets W.L.L.
E-00750	4003868	Al-Manar Textiles Company (W.L.L.)
E-00765	4003882	World Furniture Co.
E-00779	4003895	Shuwaikh Electrical Co. Abdul Majid Zalzalah & Partner W.L.L.
E-00789	4003904	The Dry Cleaning Center Company W.L.L.
E-00797	4003910	Dar Al-Shifa Company W.L.L.

* The UNSEQ number is the provisional claim number assigned to each claim by PAAC.
